

## **Submission Criteria for the 2025 PCAOB/Management Science Registered Report Conference of 26/27 September, 2025**

The documents submitted should not exceed 15 pages (excluding proposed tables, references and appendices)

### **1. One-pager**

Provide a stand-alone cover page that highlights the most important information about your proposal, particularly the main motivation for the study (please include academic and practical motivation) and whether you would require access to PCAOB nonpublic information to complete the study.

### **2. Introduction**

- a) Motivation and overview of proposed study
- b) Summary of hypotheses, methods and planned analyses (description and formula)
- c) Discussion of expected contribution

### **3. Theory and Hypotheses**

- a) Discussion of prior literature
- b) Hypothesis development
- c) Statement of hypotheses specifying relations among theoretical constructs

### **4. Data (subject to research methods)**

- a) Complete description of data gathering methods, which should be detailed and clear enough for a reader with similar resources and access to reconstruct the dataset
- b) Restatement of hypotheses specifying the operationalization of independent and dependent variables (alternatively authors can provide a table with all variable definitions)
- c) If PCAOB data is requested, specify which variables are essential to the analysis. For additional information about PCAOB data, please contact PCAOB staff at [ERA@pcaobus.org](mailto:ERA@pcaobus.org).

### **5. Planned Analysis and Research Design**

- a) Summary of analytical and research-design approach
- b) Detailed methods for each hypothesis test, including anticipated transformations of the data (e.g., logging), treatment of outliers, and protocol for excluding observations from the sample
- c) Projected sample sizes, overall and for each hypothesis test

## **6. Additional Analysis**

Discussion of analyses that are likely to be useful, but are not feasible to specify in detail until the authors observe the realization of the data. Authors do not commit to conducting these analyses, but if they are performed, authors commit to reporting them in a separate section of the final report, so that they are clearly distinguished from planned analyses.

## **7. Pilot Study (if applicable)**

- a) Complete description of pilot testing methods and analyses, or summary of deviations from proposed methods
- b) Highlights of results, with discussion of how the pilot results informed the proposal, for instance conduct a pilot for a field study

## **8. Figures, Tables and Appendices (if applicable)**

- a) Table of the variables with proposed definitions (optional)
- b) Documents used to elicit subject responses in surveys and experiments, as a self-contained document, with links to live online elicitations if feasible
- c) Sample documents (if they are being hand-collected), marked to show coded elements

## **9. References (do not count toward # pages)**

## **Timeline**

The expected timeline for the conference and related research is as follows:

**May 15, 2025: Submission of registered report proposals for consideration for presentation at the conference.** Initial proposals will describe the hypotheses to be tested, the data to be collected (including a data appendix with any anticipated requests to use specific categories of PCAOB data), and the research design and analyses to be employed.

**July 31, 2025: Authors will be notified whether their proposal is selected for presentation at the conference.**

**September 26-27, 2025: Presentation of selected proposals for feedback at the joint conference.**

**November 30, 2025: Authors of a subset of proposals selected by MS editors based on conference feedback will be invited to submit revised proposals to MS for review and consideration for publication.** The result of this process, after one or more rounds of review, will be either an "in principle acceptance" or rejection. Rejected proposals may be later submitted to MS as a regular manuscript.

**Spring/Summer 2026: Execution of the project and submission of the final manuscript to MS for evaluation.** Researchers authorized by the PCAOB to use PCAOB data would be able to begin working with such data at this time.

Proposals to be considered for this conference and for potential publication in *Management Science* as a registered report should be submitted to the journal at <https://mc.manuscriptcentral.com/ms>. In *Step 1* of the submission process, please select “**2025 PCAOB Conference (only)**” as the manuscript type.

Please review the journal’s submission guidelines at <https://pubsonline.informs.org/page/mnsc/submission-guidelines>. ***Please indicate in your cover letter that your submission is for the joint PCAOB and MS conference.***

Given the timing of the conference relative to the submission deadline, researchers submitting proposals should expect one or two brief reviews by MS reviewers prior to the conference.

Further details regarding the conference are available at:  
[2025 PCAOB/Management Science Registered Reports Conference | PCAOB](#).